Linda McCulloch, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501

***Final Maintenance of Effort Report *** (MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007

Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)

Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007

Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0780 Wolf Point Elem 43 Roosevelt

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: \$1,290

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS

STATE AND LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	139	585,169	221,454	213,066	
2007	148	631,409	222,175	213,208	71
2008			224,243	215,787	1,290

^{*}Allowable reduction is based on50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007

46,240

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

	Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006		139	585,169	264,196	320,973	
2007		148	631,409	270,177	361,232	71
2008						1,290

^{*}Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007

40,259

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT:	Wolf Point Elem 0780		
PRC Fund Program Fu	nction Object	2006 Value	2007 Value
Wolf Point Elem 07	80		
01 General Fund			
280 Special	Education - Local and State		
·	XX Instruction		
	1XX Personal Services - Salaries	258379.70	249129.3
	2XX Personal Services - Employee Benefits	40248.34	31206.3
	4XX Purchased Property Services	.00	120.0
	5XX Other Purchased Services	.00	3997.4
	6XX Supplies and Materials	.00	4498.1
21	XX Support Services - Students		
	1XX Personal Services - Salaries	106453.28	94311.2
	2XX Personal Services - Employee Benefits	23358.95	22540.0
	3XX Purchased Professional and Technical Services	.00	8415.0
	5XX Other Purchased Services	1176.39	518.5
	6XX Supplies and Materials	2717.63	2153.6
10 Transportation Fur	d		
	Education - Local and State		
•	X Student Transportation Services		
	1XX Personal Services - Salaries	12290.13	11562.8
	2XX Personal Services - Employee Benefits	833.57	842.5
	6XX Supplies and Materials	810.98	318.6
14 Retirement Fund			
280 Special	Education - Local and State		
	XX Instruction		
	2XX Personal Services - Employee Benefits	38083.38	36942.5
21	(X Support Services - Students		
	2XX Personal Services - Employee Benefits	16186.91	14124.1
27	X Student Transportation Services		
	2XX Personal Services - Employee Benefits	1625.79	1672.2
	District/Coop Totals	502,165.05	482,352.7
Volf Point H S 078	1		
01 General Fund	•		
	Education - Local and State		
·	XX Instruction		
17	1XX Personal Services - Salaries	2328.43	57643.4
	2XX Personal Services - Employee Benefits	12.98	10149.8
	5XX Other Purchased Services	163.80	2737.9
	6XX Supplies and Materials	2943.86	2483.3
21	XX Support Services - Students	2343.00	2403.0
21.	1XX Personal Services - Salaries	52971.62	47345.4
	2XX Personal Services - Employee Benefits	11236.74	10179.9
	5XX Other Purchased Services	823.75	903.4
	6XX Supplies and Materials	4095.61	2012.5
	OAA Supplies and Materials	4033.01	2012.3

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Wolf Point Elem 0780		
PRC Fund Program Function Object	2006 Value	2007 Value
Wolf Point H S 0781		
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	13.96	156.94
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	291.56	8308.96
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8121.24	7134.01
District/Coop Totals	83,003.55	149,055.90
= Prime Applicant Totals	585,168.60	631,408.64